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Senior Regulatory
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From Compliance to Competitive Advantage

How Companies Leverage Regulatory Change for Their Finance Transformation

Accounting Summit
17 September 2026

Agenda



01

The Wind of Change

An Era-defining Transformation

02

The Pivot

Always-On Source Data Revolution

01

The Wind of Change

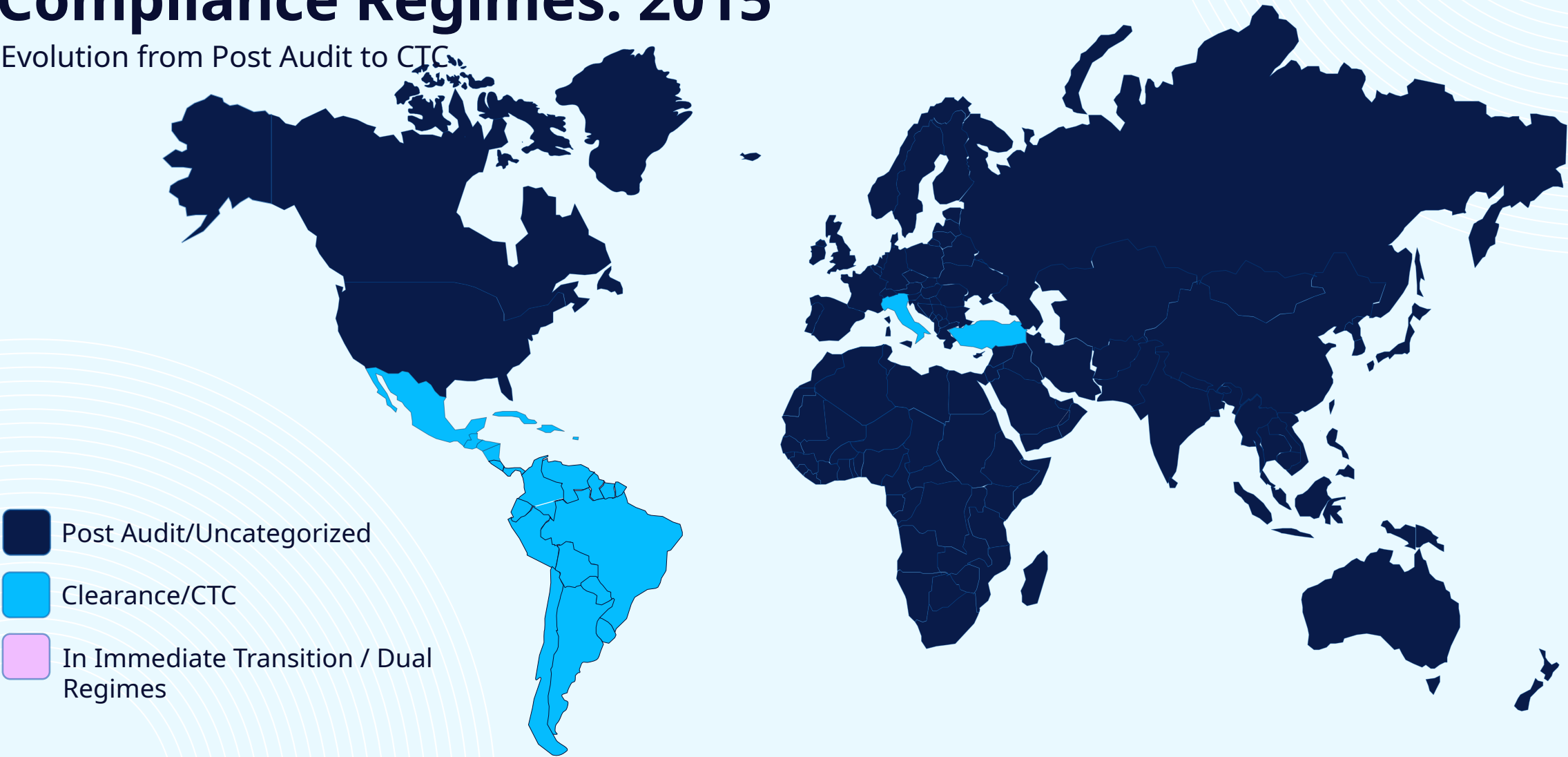


Compliance Regimes: 2000



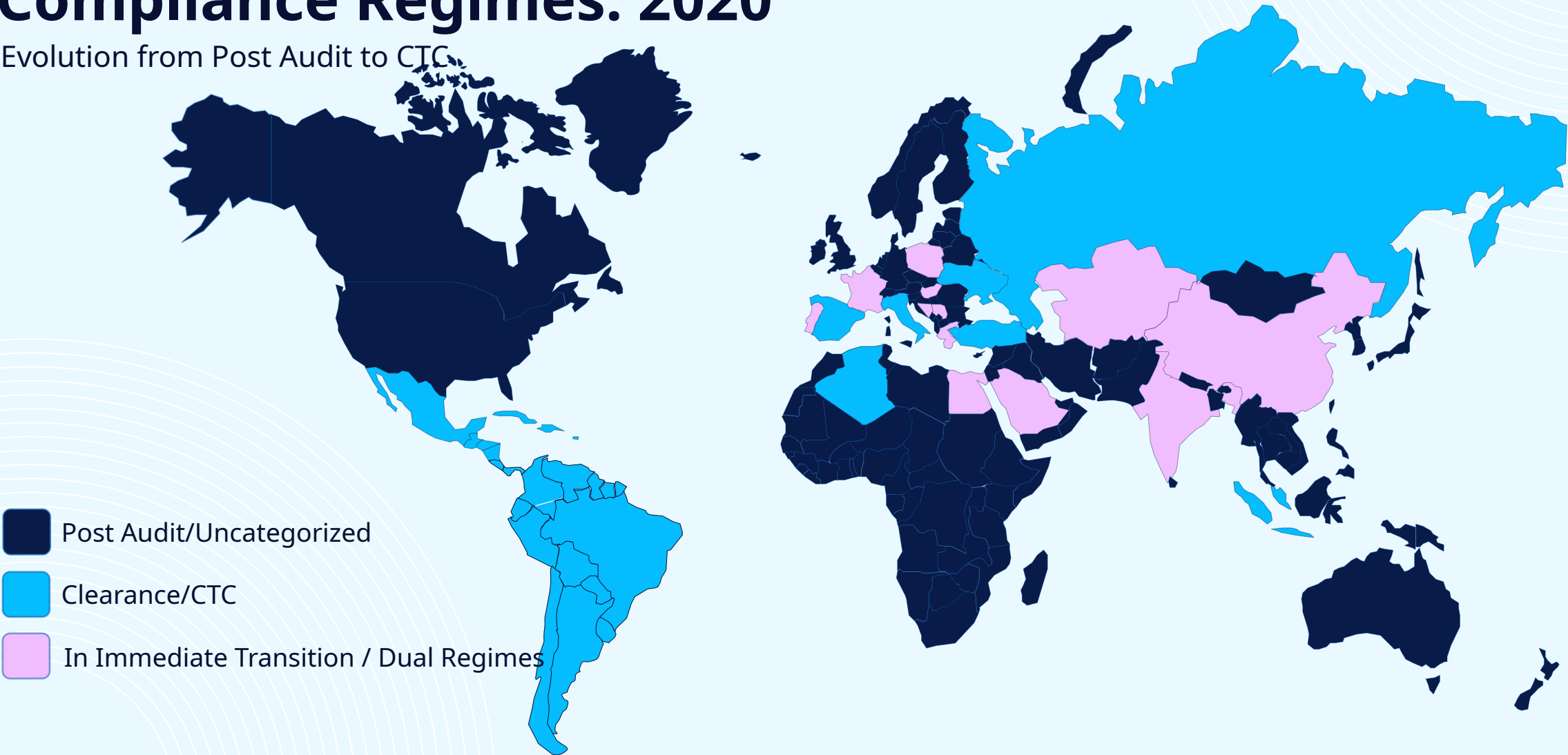
Compliance Regimes: 2015

Evolution from Post Audit to CTC



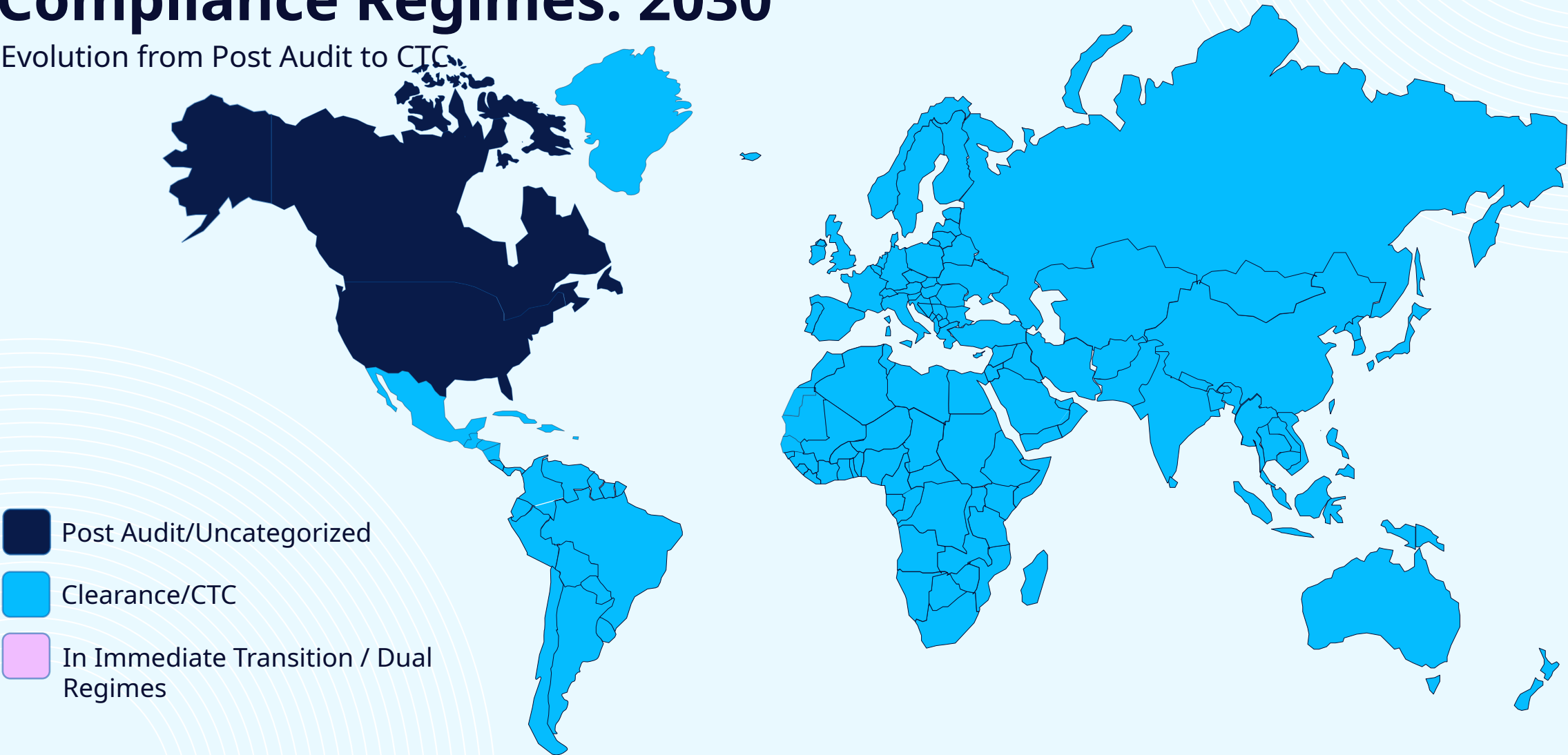
Compliance Regimes: 2020

Evolution from Post Audit to CTC



Compliance Regimes: 2030

Evolution from Post Audit to CTC



From Germany's flexible model to the emerging global standard

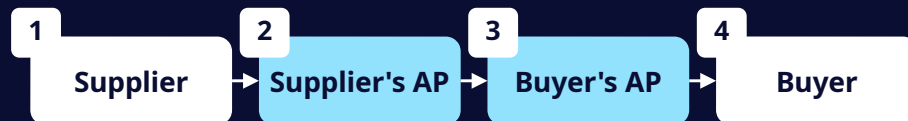
GERMAN E-INVOICING MANDATE

OPTION A — DIRECT EXCHANGE



Point-to-point: EDI or e-mail

OPTION B — VIA SERVICE PROVIDERS (4-CORNER MODEL)



4 corners: Seller → Seller's AP → Buyer's AP → Buyer

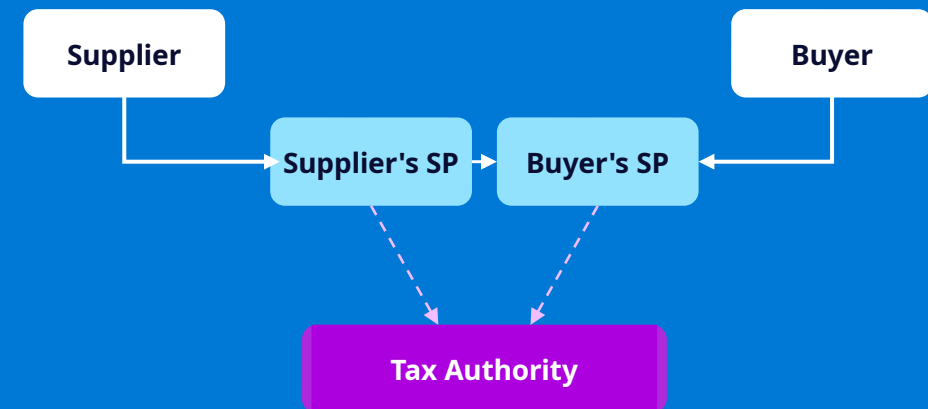
 Contracting party

 Access point / service provider

SOVOS

GLOBAL TREND TO GERMAN FUTURE

SUPPLIER, BUYER, SERVICE PROVIDERS + THE TAX AUTHORITY



5th corner: near real-time reporting to the tax authority

 Tax authority

The Hard Realities of E-Invoicing



Multiple data formats



Bidirectional messaging



B2B, B2C, B2G



Transport documents



Payment statuses



Many models



Archiving

Immeasurable Complexity Worldwide

	Continuous Transaction Controls	Periodic Controls	Ex Post Controls
Centralized Exchange			
Direct / Unregulated			
4 Corner Model			
5 Corner Model			
Other Exchange Models			

The Hard Realities of E-Invoicing



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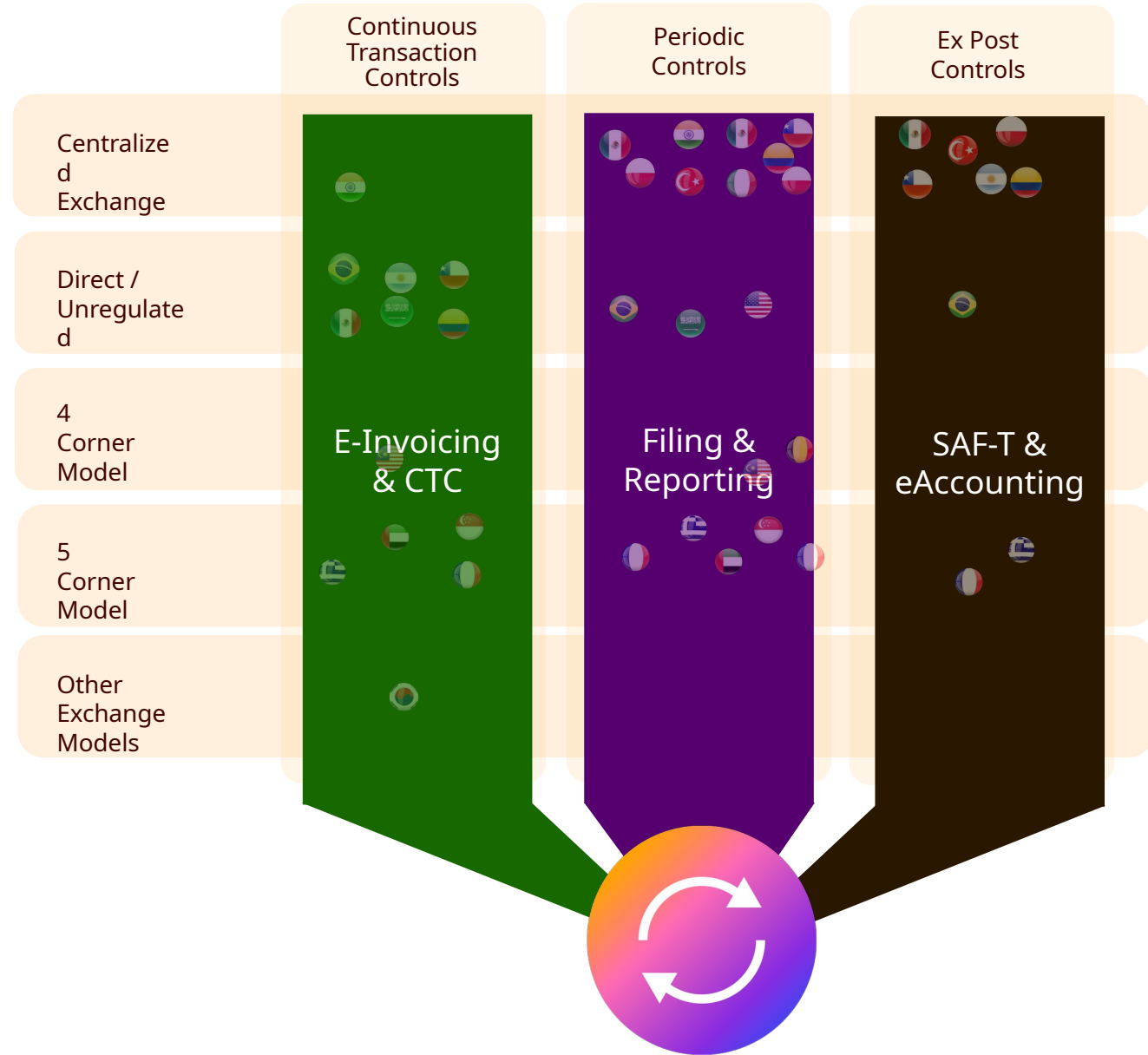


Archiving

Immeasurable Complexity Worldwide

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Same Transaction – Multiple Angles



02

The Pivot



The Global

ERP Data Landscape

REALITY:



Legacy Tech

Businesses are forced to migrate ERPs within the next five years as they sunset legacy technology.



Multiple Instances

Mergers & Acquisitions lead to multiple ERP instances that need consolidating.

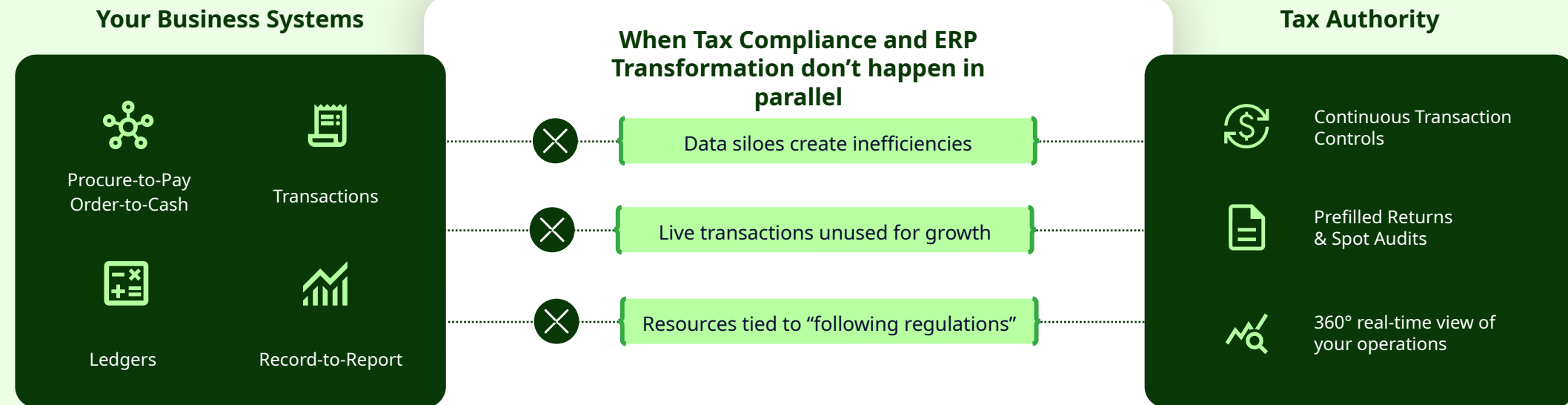


Fragmented Data

Data silos increase the risk of non-compliance and inhibits future growth.

Big Data Meets Big Brother

- The lack of a centralized platform makes businesses reactive to government transformation



Results in



More
Audits



Higher
Costs



Business
Shutdown



Compliance
Fines

Data is the key

E-invoicing and E-reporting Catalyst for Finance Transformation



Data as Strategic Asset

Structured, consistent data becomes the foundation for finance transformation - enabling predictive analytics, working capital optimization, and audit readiness. Shift team focus.



Compliance as Investment

Upfront investment in compliance-by-design reduces long-term costs. Reactive, jurisdiction-by-jurisdiction approaches become unsustainable as mandates proliferate.



Intelligent Insight

Unified tax, and enterprise financial data under one umbrella for analysis. Leverage AI, anticipate change before it happens.

SOVOS



Thank You